
DIGEST

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HB 811 Original

2015 Regular Session

Woodruff

Abstract: Levies a state excise tax of 1¢ per 4.2 grams of caloric sweetener contained in certain sugar-sweetened beverages and dedicates a portion of the revenue to the Healthy Food Retail Fund, certain diabetes, heart disease, and obesity programs, and certain school health and nurse programs.

Present law establishes the Health Food Retail Act that requires the Dept. of Agriculture and Forestry, to the extent funds are available, to establish a financing program that provides grants and loans to healthy food retailers that increase access to fresh fruits and vegetables and other affordable healthy food in underserved communities through projects that create or improve certain qualified healthy food retail outlets. Requires the department to establish program benchmarks and reporting processes to make certain that the program benefits both rural and urban communities in this state. Further requires the department to establish monitoring and accountability mechanisms for projects receiving grants or loans, such as tracking fruit and vegetable sales data.

Proposed law retains present law but creates the Healthy Food Retail Fund in the state treasury as a special fund to provide support for the Healthy Food Retail Act. Proposed law further provides that the source of the monies shall be a portion of the funds generated from the state excise tax levied on sugar-sweetened beverages in proposed law.

Proposed law levies a state excise tax of 1¢ per 4.2 grams of caloric sweetener contained in certain sugar-sweetened beverages and dedicates a portion of the revenue generated from the tax to the Healthy Food Retail Fund established in proposed law and statewide diabetes, heart disease, and obesity programs through the office of public health, Department of Health and Hospitals.

Proposed law defines "sugar-sweetened beverage" to mean any liquid intended for human consumption that contains a caloric sweetener or any liquid or solid mixture of ingredients that contains a caloric sweetener that is intended for use as an ingredient in a liquid intended for human consumption.

Proposed law excludes the following from taxation under proposed law:

- (1) Certain fruit or vegetable juices.
- (2) Infant formula.
- (3) Oral nutritional therapy for certain individuals.

(4) Alcoholic beverages already taxed under present law.

Proposed law dedicates \$20M of revenue generated annually by the tax to the Healthy Food Retail Fund to fund the Healthy Food Retail Act, \$20M to the office of public health for statewide diabetes, heart disease, and obesity programs, \$20M to the Dept. of Education for the targeted coordinated school health program and the school nurse program, and the balance to the state general fund. Further requires equal amounts to be distributed to the Healthy Food Retail Fund, the office of public health, and the Dept. of Education in fiscal years where insufficient revenues are generate to provide \$20M to each entity.

Effective July 1, 2015.

(Adds R.S. 3:296(F) and R.S. 47:881-884)